

**COUNTY OF WARREN  
LOCAL LAW NO. 8 OF 2008**

**A LOCAL LAW AMENDING LOCAL LAW NO. 2 OF 2006,  
PROVIDING FOR THE MAXIMUM EXEMPTION  
ALLOWABLE FOR THE ALTERNATIVE VETERAN'S EXEMPTION  
FROM REAL PROPERTY TAXATION**

BE IT ENACTED, by the Board of Supervisors of the County of Warren as follows:

SECTION 1. Title. This Local Law shall be known as "A Local Law Amending Local Law No. 2 of 2006, Providing for the Maximum Exemption Allowable for the Alternative Veteran's Exemption from Real Property Taxation".

SECTION 2. Legislative Intent. This Local Law amends Section 2 of Local Law No. 2 of 2006 to provide for an increase in the cap or maximum exempt amounts for Alternate Veterans tax exemption allowable in accordance with New York State Real Property Tax Law Section 458-a.

SECTION 3. Section 2 of Local Law No. 2 of 2006 Amended and/or Changed.

Section 2 of Local Law No. 2 of 2006 is hereby amended to read as follows:

SECTION 2. Pursuant to the provisions of subdivision 2(d) of Section 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption allowable from real property taxes is established as follows:

a. Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided however that such exemption shall not exceed the lesser of Thirty-Six Thousand Dollars (\$36,000) or the product of Thirty-Six Thousand Dollars (\$36,000) multiplied by the latest state equalization rate for the assessing unit.

b. In addition to the exemption provided by paragraph (a) of this subdivision, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of Twenty-Four Thousand Dollars (\$24,000) or the product of Twenty-Four Thousand Dollars (\$24,000) multiplied by the latest state equalization rate for the assessing unit.

c. In addition to the exemptions provided by paragraphs (a) and (b) of this subdivision, where the veteran received a compensation rating from the United States Veterans Administration or the United States Department of Defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent (50%) of the veteran's disability rating, provided, however, that such exemption shall not exceed the lesser of One Hundred Twenty Thousand Dollars (\$120,000) or the product of One Hundred Twenty Thousand Dollars (\$120,000) multiplied by the latest state equalization rate for the assessing unit. For purposes of this paragraph, where a person has served in the active military, naval or air service during a period of war died in service of a service connected disability, such person shall be deemed to have been assigned a compensation rating of one hundred percent (100%).

SECTION 4. Previously Enacted Local Law Amended or Changed. All other terms and conditions of Local Law No. 2 of 2006 not specifically amended herein shall remain in full force and effect.

SECTION 5. Effective Date. This Local Law shall take effect upon filing with the Secretary of State of the State of New York.